

## ABSTRACT OF THE DISCLOSURE

A computer-implemented method of populating row and column cells of an electronic financial statement document containing with formulas and data, and related apparatus. A formula for a cell in a financial statement is generated from a row definition for the row and a column definition for the column of the cell, where the row definition defines a term of the statement and the column definition specifies a period of time. The resulting statement is displayed to a user, and new formula expressions can be generated to reflect changes in the statement. The statement can have three kinds of columns, namely base columns, subtotal columns, and grand total columns. Data in columns of an input database corresponds to a database period of time, and the base columns in the statement have statement period unit. For each base column of the statement, a correspondence to more than one column of the input database can be computed dynamically. The cells of the statement column can be populated using data from the corresponding database columns. The cells can be repopulated in response to a change in the statement period unit.

90030.P11

409130-139560